

Received By:

MAY 10 2024

Hancock County Auditor

Tax year 2023 BOR no. 23-09
County Hancock Date received 5/10/2024

DTE 1 Rev. 12/22

Complaint Against the Valuation of Real Property

Answer all questions and type or print all information. Read instructions on back before completing form.

Attach additional pages if necessary.

This form is for full market value complaints only. All other complaints should use DTE Form 2

Original complaint Counter complaint

Notices will be sent only to those named below.

Table with 3 columns: Question, Name, Mailing address, City, State, ZIP code. Rows include Owner of property (Findlay Partners LLC), Complainant's agent (Charles L. Bluestone, Esq., Andrew J. Merwine, Esq.), and contact information.

5. Complainant's relationship to property, if not owner
If more than one parcel is included, see "Multiple Parcels" Instruction.

Table with 2 columns: Parcel numbers from tax bill, Address of property. Rows list parcels 21-0001032421 and 21-0001032422 with their respective addresses.

7. Principal use of property Parking Lot; Community Shopping Center

8. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column C.

Table with 4 columns: Parcel number, Column A (Complainant's Opinion of Value), Column B (Current Value), Column C (Change in Value). Includes rows for individual parcels and a TOTALS row.

9. The requested change in value is justified for the following reasons:
Both (i) the Board of Education's Complaint filed in this matter and (ii) the predicate notice which it allegedly gave to the property owner of the BOE's intention to adopt a resolution authorizing the filing of this tax appeal are legally deficient...
Additionally, sales of comparable properties, the changing real estate marketplace, and substantially higher interest rates that went into effect in mid-2022 merit a decrease in the County Auditor's market value.
Counter-complainant reserves its right to present appraisal evidence and other materials relevant to the subject property's market value to this Board and/or to any appellate forum...

10. Was property sold within the last three years? Yes No Unknown If yes, show date of sale **February 14, 2022** and sale price **\$6,800,000**; and attach information explained in "Instructions for Line 10". **The stated sales price did not represent the subject property's market value.**

11. If property was not sold but was listed for sale in the last three years, attach a copy of listing agreement or other available evidence. **N/A**

12. If any improvements were completed in the last three years, show date _____ and total cost \$ _____. **N/A**

13. Do you intend to present the testimony or report of a professional appraiser? Yes No Unknown

14. If you have filed a prior complaint on this parcel since the last reappraisal or update of property values in the county, the reason for the valuation change requested must be one of those below. Please check all that apply and explain on attached sheet. See R.C. section 5715.19(A)(2) for a complete explanation.

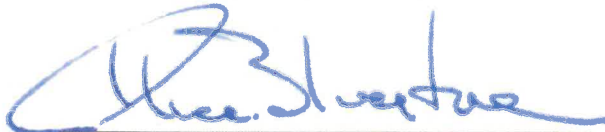
- The property was sold in an arm's length transaction.
- The property lost value due to a casualty.
- A substantial improvement was added to the property
- Occupancy change of at least 15% had a substantial economic impact on my property.

15. If the complainant is a legislative authority and the complaint is an original complaint with respect to property not owned by the complainant, R.C. 5715.19(A)(8) requires this section to be completed.

- The complainant has complied with the requirements of R.C. section 5715.19(A)(6)(b) and (7) and provided notice prior to the adoption of the resolution required by division (A)(6)(b) of that section as required by division (A)(7) of that section.

I declare under penalties of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.


Date May 10, 2024


Charles L. Bluestone, Attorney-at-Law (0060897)

Sworn to and signed in my presence, this 10th day of May 2024.



Andrew Merwine
Attorney at Law
Notary Public, State of Ohio
My Commission Has No Expiration Date
Sec 147.03 RC


Andrew J. Merwine, Notary Public, State of Ohio
My Commission Has No Expiration - R.C. 147.03